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UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11

DELPHI CORPORATION, et al., : Case No. 05–44481 (RDD)

Debtors. : (Jointly Administered)

EXHIBIT D-22 TAX MATTERS 145.7 HOURS

Bill Date: 03/31/06 Bill Number: 1108452

Delphi Corporation (DIP)
Tax Matters

NAME	DATE	HOURS	DESCRIPTION
GROSS C	02/03/06	2.40	WORK RE: IRS CAP PROGRAM ANALYSIS (2.4).
GROSS C	02/16/06	4.20	ANALYSIS OF TAX DEDUCTIBILITY OF POST-PETITION INTEREST ACCRUING ON UNSECURED DEBT (PER S. GALE) (4.2).
GROSS C	02/17/06	0.60	TAX WORK RE: IRS PENSION INQUIRY RE: S. GALE (0.6).
GROSS C	02/20/06	0.40	WORK RE: IRS CAP SUBMISSION ANALYSIS (0.4).
GROSS C	02/23/06	2.40	WORK RE: RESPONSE TO IRS REQUEST FOR PENSION INFORMATION (2.4).
		10.00	
MARAFIOTI KA	02/06/06	0.40	WORK ON ISSUES RE: INTERNAL REVENUE CODE SECTION 382 ANALYSIS (0.4).
MARAFIOTI KA	02/20/06	2.30	REVIEWED DELPHI TAX MEMO RE: INTEREST DEDUCTIONS (1.0); LETTEER FROM IRS RE: DEFINED BENEFIT PENSION PLANS (0.8) AND DEVELOPED STRATEGY RE: SAME (0.5).
MARAFIOTI KA	02/21/06	0.50	CONTINUED REVIEW OF LETTER TO IRS RE: DEFINED PENSION PLANS (0.5).
MARAFIOTI KA	02/22/06	0.50	WORK ON RESPONSE TO IRS INQUIRY RE: PENSIONS (0.5).
MARAFIOTI KA	02/23/06	1.00	CONTINUED WORK ON RESPONSE TO IRS INQUIRY RE: PENSIONS (1.0).
MARAFIOTI KA	02/27/06	0.10	REVIEWED CORRESPONDENCE RE: IRS CAP PROGRAM (0.1).
•		4.80	
Total Partner		14.80	

MATZ TJ	02/01/06	1.60	REVIEW NOTICES OF CONSENT RE: CLAIMS TRADING (JP MORGAN & CHASE MANHATTAN) (0.1); FOLLOW UP WORK RE: STATUS OF NOL CLAIMS AND IRS POSITION (1.5).
MATZ TJ	02/03/06	0.40	FOLLOW-UP WORK RE: CLAIMS TRADING AND VARIOUS NOTICES RE: THE CLAIMS TRADING ORDER (0.4).
MATZ TJ	02/06/06	0.40	WORK ON POTENTIAL MATERIAL FOR IRS TAX LOSSES (0.4).
MATZ TJ	02/20/06	1.60	REVIEW LETTER FROM PBGC RE: PENSION PLAN CONTRIBUTIONS, PROPOSED RESPONSE AND FORMER 8-K (0.6); TELECONFERENCE RE: SAME WITH C. GROSS (0.6); REVIEW AND COMMENT ON DEBT MEMO (0.4).
MATZ TJ	02/22/06	0.40	WORK ON RESPONSE TO IRS INQUIRY RE: PENSIONS (0.4).
MATZ TJ	02/24/06	0.50	RESPONSE TO IRS PENSION INQUIRY (0.2); FOLLOW UP WORK RE: CLAIMS TRADING, SUBSTANTIAL CLAIM HOLDER NOTICES AND ORDERS (0.3).
		4.90	
SENSENBRENNER EB	02/14/06	1.70	REVIEW FORM 13G (0.3); TAX ANALYSIS RE: FORM 13G, IMPACT ON SECTION 382 (1.4).
SENSENBRENNER EB	02/16/06	3.10	TAX ANALYSIS RE: ACCRUAL OF INTEREST RE: PRE-PETITION DEBT (2.7); REVIEW MEMO OF S. GALE RE: SAME (0.4).
SENSENBRENNER EB	02/24/06	1.80	TAX WORK AND ANALYSIS RE: 382, CAPPROGRAM (1.2); REVIEW FORMS 13G, OTHER MATERIALS RE: 382 (0.6).
SENSENBRENNER EB	02/27/06	0.40	TAX ANALYSIS RE: TOPRS (0.4).
		7.00	
Total Counsel		11.90	
PHILLIPS DP	02/01/06	5.30	RESEARCH SECTION 382 REQUIREMENTS (3.1); TELECONFERENCE WITH J. WHITSON AND TEAM AND E&Y (1.2); RESEARCH CAPITALIZATION ISSUE (0.8); TELECONFERENCE WITH S. GALE (0.2).
PHILLIPS DP	02/02/06	5.30	RESEARCH SECTION 382 ISSUES (4.2); COORDINATE TRACKING OF RESPONSES TO TRADING ORDER (1.1).
PHILLIPS DP	02/03/06	1.70	TELECONFERENCE WITH J. WHITSON AND TEAM AND J. BLANK RE: SECTION 382 (1.3); TRACK RESPONSES TO NOTICES TO TRADING ORDER (0.4).
PHILLIPS DP	02/06/06	2.00	REVIEWS IRS SECTION 382 RULING (0.9); RESEARCH ISSUE RE: SECTION 382 ANALYSIS AND PRESENTATION (1.1).

PHILLIPS	DP	02/07/06	0.30	REVIEW DOCKET FILINGS FOR TAX MATTERS (0.3).
PHILLIPS	DP	02/10/06	4.40	RESEARCH FORM 13G ISSUES RELATED TO SECTION 382 (4.1); TRACK FILING OF RESPONSES TO TRADING ORDER (0.3).
PHILLIPS	DP	02/13/06	0.90	RESPOND TO INQUIRIES RE: TRADING ORDER FROM CLAIMS AND EQUITY HOLDERS (0.9).
PHILLIPS	DP	02/14/06	1.30	RESEARCH ISSUES RELATING TO 13GS AND SECTION 382 (1.3).
PHILLIPS	DP	02/15/06	4.50	RESEARCH ISSUES RELATED TO INTEREST DEDUCTION (4.1); REVIEW BARKRUPTCY FILINGS FOR TAX RELATED ISSUES (0.4).
PHILLIPS		02/16/06	6.90	WORK AND ANALYSIS RE: DEDUCTION OF INTEREST (4.1); PREPARATION FOR RESPONSE TO EQUITY HOLDER WISHING TO SELL PURSUANT TO THE TRADING ORDER (2.4); RESEARCH ON DEDUCTIBILITY OF BANKRUPTCY EXPENSES (0.4).
PHILLIPS	DP	02/17/06	2.50	TAX WORK ON INTEREST DEDUCTION ISSUE (2.5).
PHILLIPS	DP	02/20/06	1.30	REVIEW AND WORK ON RESPONSE TO IRS RE: FUNDING OF BENEFIT PLANS (1.3).
PHILLIPS	DP	02/21/06	3.20	TAX WORK ON RESPONSE TO IRS (0.4); RESEARCH DEDUCTIBILITY OF POST PETITION INTEREST (0.5); COORDINATE RE: IMPLICATION OF 13GS TO 5% SHAREHOLDER ANALYSIS (1.2); RESEARCH HOLDERS OF CLAIMS FOR APPLICATION OF TRADING ORDER (1.1).
PHILLIPS	DP	02/22/06	1.10	RESPOND TO IRS INQUIRY (0.4); WORK ON DEDUCTION OF INTEREST ISSUE (0.7).
PHILLIPS	DP	02/23/06	0.60	WORK ON RESPONSE TO IRS INQUIRY (0.3); RESEARCH 13GS AND SECTION 382 IMPLICATIONS (0.3).
PHILLIPS		02/24/06	0.20	WORK ON RESPONSE TO IRS INQUIRY RE: PENSION PLANS (0.2).
			41.50	
Total As	sociate		41.50	
TOTAL TI	ME		68.20	

Bill Date: 03/31/06 Bill Number: 1108452

Delphi Corporation (DIP) Tax Matters

Disbursement	Date	Vendor/Employee/Dept.	Amount
In-house Reproduction	02/10/06	Copy Center, D	31.95
In-house Reproduction	02/17/06	Copy Center, D	13.72
In-house Reproduction	02/24/06	Copy Center, D	24.33
		•	
		TOTAL IN-HOUSE REPRODUCTION	\$70.00
Telephone Expense	02/24/06	Telecommunications, D	1.82
Telephone Expense	02/24/06	Telecommunications, D	2.15
Telephone Expense	02/24/06	Telecommunications, D	0.03
•		•	
		TOTAL TELEPHONE EXPENSE	\$4.00
Lexis/Nexis	02/16/06	Phillips DP	10.26
Lexis/Nexis	02/16/06	Feinberg AS	9.47
Lexis/Nexis	02/21/06	Hirtz C	50.96
Lexis/Nexis	02/22/06	Phillips DP	21.31
		TOTAL LEXIS/NEXIS	\$92.00
Vendor Hosted	02/28/06	Teleconferencing Services,	15.00
Teleconferencing		LLC	
·		TOTAL VENDOR HOSTED TELECONFERENCING	\$15.00
Outside	02/28/06	Global Securities	40.00
Research/Internet Services			
		TOTAL OUTSIDE RESEARCH/INTERNET SERVICES	\$40.00
		TOTAL MATTER	\$221.00

Bill Date: 04/30/06 Bill Number: 1108601

Delphi Corporation (DIP) Tax Matters

NAME	DATE	HOURS	DESCRIPTION
GROSS C	03/03/06	2.20	WORK RE: IRS CAP PROGRAM ANALYSIS (0.8); WORK ON STRATEGY RE: INTERACTION OF APPALOOSA EQUITY COMMITTEE REQUEST AND CLAIMS TRADING ORDER PROVISION (1.4).
GROSS C	03/10/06	1.20	WORK RE: IRS CAP PROGRAM; STRATEGY/ANALYSIS CONFERENCE (1.2).
		3.40	
MARAFIOTI KA	03/02/06	0.10	ANALYZE IRS CAP ISSUE (0.1).
MARAFIOTI KA	03/13/06	0.20	CORRESPONDENCE RE: SECTION 382 (0.2).
MARAFIOTI KA	03/23/06	0.80	ANALYZE TAX ISSUES RE: PBGC, UK PENSION PLAN, AND TRADING ORDER (0.8).
		1.10	
Total Partner		4.50	·
SENSENBRENNER EB	03/03/06	1.90	REVIEW 382 MATERIALS RE: CAP PROGRAM (0.7); DEVELOP STRATEGY FOR ADDRESSING REQUESTS TO TRADE IN DELPHI SECURITIES UNDER NOL TRADING ORDER (1.2).
SENSENBRENNER EB	03/06/06	2.60	WORK ON DEVELOPING STRATEGY FOR RESPONDING TO REQUESTS BY EQUITY HOLDERS TO TRADE IN SHARES OF DELPHI (1.8); REVIEW PROVISIONS OF NOL TRADING ORDER; WAIVER LETTERS RE: PROCEDURES FOR OBJECTING TO AND ENJOINING TRADING IN DELPHI STOCK (0.8).
SENSENBRENNER EB	03/07/06	1.60	REVIEW 382 STATEMENTS, OTHER MATERIALS RE: 382 (1.2); DISCUSS 382 STATEMENTS WITH S. GALE (0.4).
SENSENBRENNER EB	03/17/06	0.60	WORK ON DEVELOPING STRATEGY FOR RESPONDING TO NOTICES OF PROPOSED TRANSFER (0.6).
SENSENBRENNER EB	03/18/06	0.40	TÁX WORK RE: NOTICE OF PROPOSED TRANSFER, STRATEGY FOR RESPONDING (0.4).
SENSENBRENNER EB	03/20/06	3.10	TAX ANALYSIS RE: 382/CAP PROGRAM (1.4); REVIEW DRAFT 382 STATEMENTS (0.8); TELECONFERENCE WITH J. WHITSON, S. GALE, J. BLANK, H. TUCKER AND OTHERS RE: CAP PROGRAM (0.9).
SENSENBRENNER EB	03/21/06	0.50	TAX ANALYSIS RE: 382 AND CAP PROGRAM (0.5).

SENSENBRENNER EB	03/23/06	0.80	TAX ANALYSIS RE: 412(N) LIEN (0.5); TAX WORK RE: 382 (0.3).
		11.50	
Total Counsel		11.50	•
HERRIOTT AV	03/22/06	0.30	BEGIN RESEARCHING RESPONSE TO QUESTION RE: TAX TREATMENT OF POTENTIAL PENSION OBLIGATION (0.3).
HERRIOTT AV	03/23/06	0.70	CONTINUE TO ANALYZE QUESTION RE: POTENTIAL TAX PAYMENT RELATING TO PENSION ISSUE (0.7).
HERRIOTT AV	03/24/06	0.40	CONTINUE TO EVALUATE TAX ISSUE RE: EXISTENCE OF POTENTIAL PENSION LIABILITY (0.4).
HERRIOTT AV	03/28/06	0.60	CONTINUE TO EVALUATE POTENTIAL TAX ISSUE RE: POTENTIAL LIABILITY FOR PENSION PAYMENT (0.6).
HERRIOTT AV	03/29/06	0.70	CONTINUE DEVELOPING RESPONSE TO QUESTION RE: TAX TREATMENT OF CERTAIN POTENTIAL PENSION OBLIGATIONS (0.7).
HERRIOTT AV	03/31/06	0.20	CONFERENCE WITH K. COBB RE: POTENTIAL TAX LIABILITY FOR OBLIGATION (0.2).
		2.90	
PHILLIPS DP	03/01/06	0.30	MONITOR FILINGS FOR TAX RELATED ISSUES (0.3).
PHILLIPS DP	03/03/06	0.60	TAX WORK ON SECTION 382 AND ANALYSIS OF SUBSTANTIAL CLAIMHOLDER STATUS (0.6).
PHILLIPS DP	03/06/06	0.80	WORK ON SECTION 382 REPORTING ISSUE (0.8).
PHILLIPS DP	03/08/06	1.40	RESEARCH TRADING ORDERS IN OTHER BANKRUPTCY CASES (1.4).
PHILLIPS DP	03/15/06	0.40	TAX ANALYSIS RE: POSSIBLE SALE OF SHARES BY SUBSTANTIAL EQUITYHOLDER (0.4).
PHILLIPS DP	03/16/06	0.70	WORK ON TAX ISSUE RELATED TO SECTION 382 REPORTING (0.2); ANALYZE FORM 13D FILED FOR TRADING ORDER IMPACT (0.5).
PHILLIPS DP	03/17/06	2.00	ANALYSIS RE: TAX IMPLICATION OF SALE OF DELPHI STOCK; COORDINATE RESPONSE TO IRS INQUIRY (2.0).
PHILLIPS DP	03/18/06	1.70	OUTLINE RESPONSE TO SALE OF DELPHI STOCK AND POSSIBLE NOL LIMITATION IMPLICATION (1.7).

PHILLIPS DP	03/20/06	3.90	REVIEW RETENTION LETTER RE: 382 ISSUE (0.4); REVISE STEPS TO BE TAKEN TO PROTECT NOLS FOLLOWING STOCK SALE (0.6); TELECONFERENCE WITH DELPHI TAX TEAM AND E&Y RE: SECTION 382 INFORMATION STATEMENT (1.0); REVIEW SECTION 382 INFORMATION STATEMENT (1.9).
PHILLIPS DP	03/21/06	2.50	WORK ON SECTION 382 STATEMENT TO BE GIVEN TO IRS (1.2); RESEARCH PENSION ISSUES UNDER BANKRUPTCY ORDERS (1.3).
PHILLIPS DP	03/22/06	2.60	RESEARCH TAX LIENS IN SECTION 412(N) AND PBGC LIEN (2.2); WORK ON PENSION PAYMENT AND BANKRUPTCY LIMITATIONS (0.4).
PHILLIPS DP	03/23/06	3.20	ANALYSIS RE: LIEN ON ASSETS (1.8); WORK ON PAYMENT OF PENSION AND WITHHOLDING TAXES (1.4).
PHILLIPS DP	03/24/06	2.10	RESEARCH TAX WITHHOLDING ISSUES WITH RESPECT TO PENSIONS (2.1).
PHILLIPS DP `	03/26/06	5.60	RESEARCH AND ANALYSIS ON PENSION PAYMENTS AND WITHHOLDING TAX WITH RESPECT THERETO (5.1); ANALYSIS AND COORDINATING RESPONSE TO TX TAXING AUTHORITY (0.5).
PHILLIPS DP	03/27/06	0.30	WORK ON TAX ISSUES RELATED TO PENSION PLAN (0.3).
PHILLIPS DP	03/28/06	5.50	WORK ON TAX LIEN ISSUE RELATED TO PBGC (4.4); TAX ANALYSIS RE: WITHHOLDING TAX ON PENSION PAYMENT (1.1).
PHILLIPS DP	03/29/06	1.10	ANALYZE ISSUES RELATED TO TAX WITHHOLDING ON PENSION PAYMENTS (1.1).
PHILLIPS DP	03/30/06	0.80	WORK ON TAX WITHHOLDING ISSUE RELATED TO PENSIONS (0.4); TAX ANALYSIS OF PBGC ISSUES (0.4).
PHILLIPS DP	03/31/06	1.60	ANALYSIS OF TAX ISSUES RELATING TO PENSION PAYMENTS (1.1); TELECONFERENCE WITH K. COBB RE: SAME (0.5).
		37.10	
ZIEGLER VE	03/17/06	2.10	LEGAL RESEARCH RE: TAXING AUTHORITY'S ABILITY TO CONVERT A CHAPTER 11 CASE (2.1).
ZIEGLER VE	03/20/06	4.70	LEGAL RESEARCH RE: TAXING AUTHORITY'S ABILITY TO CONVERT A CHAPTER 11 CASE (4.7).

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SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

ZIEGLER VE 03/22/06 4.10 LEGAL RESEARCH RE: TAXING AUTHORITY'S ABILITY TO CONVERT A CHAPTER 11 CASE (4.1).

50.90

TOTAL TIME 66.90

Total Associate

B43E

Bill Date: 04/30/06 Bill Number: 1108601

Delphi Corporation (DIP)
Tax Matters

Disbursement	Date	Vendor/Employee/Dept.	Amount
In-house Reproduction	03/03/06	Copy Center, D	3.89
In-house Reproduction	03/07/06	Copy Center, D	0.90
In-house Reproduction	03/10/06	Copy Center, D	93.81
In-house Reproduction	03/24/06	Copy Center, D	1.60
In-house Reproduction	03/24/06	Copy Center, D	0.60
In-house Reproduction	03/31/06	Copy Center, D	0.20
		TOTAL IN-HOUSE REPRODUCTION	\$101.00
Telephone Expense	03/31/06	Telecommunications, D	1.85
Telephone Expense	03/31/06	Telecommunications, D	2.07
Telephone Expense	03/31/06	Telecommunications, D	0.07
Telephone Expense	03/31/06	Telecommunications, D	0.01
-		TOTAL TELEPHONE EXPENSE	\$4.00
Westlaw	03/21/06	Ziegler VE	221.67
Westlaw	03/22/06	Ziegler VE	192.33
		TOTAL WESTLAW	\$414.00
		TOTAL MATTER	\$519.00

Delphi Corporation (DIP) Tax Matters

Bill Date: 05/31/06 Bill Number: 1108515

NAME	DATE	HOURS	DESCRIPTION
ZIEGLER VE	04/07/06	5.10	LEGAL RESEARCH RE: TAXING AUTHORITY'S CONDUCT IN A CHAPTER 11 CASE (4.2); EMAIL CORRESPONDENCE RE: SAME (0.9).
·		5.10	
Total Associate		5.10	
TOTAL TIME		<u>5.10</u>	

Delphi Corporation (DIP)
Tax Matters

Bill Date: 05/31/06 Bill Number: 1108515

Disbursement	Date	Vendor/Employee/Dept.	Amount
In-house Reproduction	04/14/06	Copy Center, D	1.00
		TOTAL IN-HOUSE REPRODUCTION	\$1.00
Outside Research/Internet Services	04/06/06	Pacer Service Center	1.00
		TOTAL OUTSIDE RESEARCH/INTERNET SERVICES	\$1.00
		TOTAL MATTER	\$2.00

Bill Date: 06/30/06

Bill Number: 1112661

Delphi Corporation (DIP) Tax Matters

NAME	DATE	HOURS	DESCRIPTION
Feinberg as	85/15/06	1.26	Analysis re: withholding tax propest
FEINBERG AS	05/16/06	3.48	ANALYSIS RE: FICA AND BUTA TAX PROTEST (3.4).
PEINBERG/AS	95/27/06	9.79	Analysis re: Fica and Futty tax profest (6.7)
eeinberg as	95/1/8/06	1,29	ANALYSIS RE: FICA AND FUTA TAX PROTEST (1.2)
Frinserg As	0,5/1,49/,96	1/19/	ANALYSIS RE: PICA AND FUTA TAX PROTEST (1.10)
		/n ,60/	
PHILLIPS DP	05/03/06	0.70	REVIEW STATE TAX CLAIMS (0.3); TAX WORK ON FICA ISSUE (0.4).
PHILLIPS DP	05/08/06	0.40	REVIEW COURT FILINGS FOR TAX RELATED MATTERS, INCLUDING THOSE RELATED TO SUBSTANTIAL EQUITY HOLDERS (0.4).
PHILLIPS DP	05/11/06	0.30	ANALYSIS OF STATE TAX CLAIMS (0.3).
PHILLIPS DP	05/18/06	2.70	TAX WORK ON FICA/FUTA REFUND ISSUE (2.3); COORDINATE RESPONSE TO TEXAS SALES TAX ISSUE (0.4).
PHILLIPS DP	05/19/06	1.20	WORK ON FICA/FUTA APPEALS ISSUE (0.7); COORDINATE RESPONSE TO AZ COUNTY TAX FILING (0.5).
PHILLIPS DP	05/22/06	0.20	RESPONSE TO COUNTY TAX INQUIRY (0.2).
		5.50	
Total Associate		13.10	
TOTAL TIME		<u>13.10</u>	

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SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP)
Tax Matters

Bill Date: 06/30/06 Bill Number: 1112661

Disbursement	Date	Vendor/Employee/Dept.	Amount
In-house Reproduction	05/05/06	Copy Center, D	28.28
In-house Reproduction	05/09/06	Copy Center, D	0.60
In-house Reproduction	05/16/06	Copy Center, D	10.12
		TOTAL IN-HOUSE REPRODUCTION	\$39.00
Telephone Expense	05/26/06	Telecommunications, D	0.50
Telephone Expense	05/26/06	Telecommunications, D	0.48
Telephone Expense	05/26/06	Telecommunications, D	0.02
	•	TOTAL TELEPHONE EXPENSE	\$1.00
		TOTAL MATTER	\$40.00